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Review of the efficiency of the administrative and financial functioning of the United Nations

Second progress report on the accountability system in the United Nations Secretariat

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General entitled "Second progress report on the accountability system in the United Nations Secretariat" (A/67/714), which was submitted in response to General Assembly resolution 66/257. During its consideration of the matter, the Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 15 February 2013.

2. The Advisory Committee recalls that the subject of accountability has been under consideration by the General Assembly since its sixtieth session and that the Assembly has concluded a number of resolutions on the subject (see resolutions 60/254, 61/245, 63/276, 64/259 and 66/257). In paragraph 8 of its resolution 64/259, the Assembly decided upon a definition of accountability for the United Nations Secretariat and provided guidance and made specific requests in a number of areas. Most recently, in its resolution 66/257, the Assembly took note of the first progress report of the Secretary-General on the accountability system in the United Nations Secretariat (A/66/692), acknowledging that the development of this system was a complex process, and again requested the Secretary-General to address a number of different aspects in his second progress report.

3. In his second progress report, the Secretary-General describes progress made over the past 12 months in specific areas (see sect. III below), with particular emphasis on the implementation of enterprise risk management and a conceptual framework for results-based management. The annex to the Secretary-General's report, which contains statistical information regarding select accountability tools, responds, in part, to a recommendation from the Advisory Committee, subsequently

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endorsed by the General Assembly, for the presentation of performance data in all future progress reports on accountability (A/66/738, para. 8).

II. General comments and observations

4. Overall, the Advisory Committee believes that the report of the Secretary-General indicates some progress in the implementation of a viable framework of accountability for the Secretariat, specifically in the development of a conceptual framework for results-based management. **The Committee nevertheless, recalls its previous observation that the implementation of an effective system of accountability is a process that will span several years and that more work remains to be done (A/66/738, paras. 10 and 11).**

5. **With respect to the format and content of the report of the Secretary-General, the Advisory Committee is of the view that, seven years after the initial resolution of the General Assembly on this subject (see resolution 60/254) and two years following the adoption of an agreed definition of accountability (resolution 64/259, para. 8), much of the information contained in the report remains conceptual in nature, with insufficient practical detail provided on specific accountability measures and the impact of those measures, once applied. The Committee recalls its prior observation that progress reports on the implementation of the accountability framework should include an analysis of the impact of the application of the different accountability measures implemented or envisaged, with key performance indicators and supporting statistical information to substantiate results (A/66/738, para. 6).**

6. The Advisory Committee also recalls its previous recommendation, subsequently approved by the General Assembly, that the Secretary-General submit a report annually on the progress made towards the implementation of the accountability framework (A/66/738, para. 11). During the Committee's recent deliberations on this subject, it was informed by the Under-Secretary-General for Management that there may be merit in submitting such progress reports biennially rather than every year, in order to give the Secretariat more time to implement accountability initiatives and to respond properly to the specific requests of the Assembly. **However, in view of the important issues identified in the Secretary-General's first two progress reports and the continued shortcomings in different aspects of the accountability framework in the United Nations Secretariat, the Committee recommends that the General Assembly not alter the current periodicity of the reporting on this matter at this stage, pending possible future consideration.**

III. Implementation of General Assembly resolution 66/257

7. In paragraph 6 of its resolution 66/257, the General Assembly requested the Secretary-General to develop, as a priority, a clearly defined and well-documented plan, including clear objectives, responsibilities and a timeline for accomplishing the specific actions he was undertaking to strengthen accountability in response to that present resolution and to its resolution 64/259. **The Advisory Committee notes with concern that no such plan is contained in the second progress report of the**

Secretary-General and recommends that the General Assembly reiterate its request to the Secretary-General in this regard.

A. Definition of accountability and roles and responsibilities

8. The definition of accountability adopted by the General Assembly in its resolution 64/259 covers: (a) the obligation of the Secretariat and its staff members in terms of mandate implementation, compliance with the regulatory framework, standards of conduct, stewardship of resources, performance and achieving results; (b) rewards and sanctions; and (c) the role of the oversight bodies (A/66/738, para. 9).

9. The report of the Secretary-General makes reference to a number of observations made by the Joint Inspection Unit, the Board of Auditors and the Office of Internal Oversight Services on the Organization's accountability framework since the adoption by the General Assembly of a definition of accountability and of measures to address specific deficiencies (see A/67/714, paras. 4-17).

10. An area that has captured the attention of both the Joint Inspection Unit and the Board of Auditors in terms of ensuring greater accountability is the forthcoming implementation of the Secretariat's enterprise resource planning system, Umoja. As elaborated in the report of the Secretary-General, the Joint Inspection Unit has identified the need to clearly align and integrate the chain of command and delegation of authority into existing enterprise resource planning systems (A/67/714, para. 8 (d)). On its part, the Board has stipulated the need for the better integration of financial and performance reporting at all levels, and that it be built into the new enterprise resource planning system (Umoja) (ibid., para. 12 (b)) and for improved linkages between results-based budgeting frameworks and resource requirements (ibid., para. 13 (a)). In his second progress report, the Secretary-General acknowledges that the Secretariat intends to integrate delegations of authority into the Umoja "to-be" design (ibid., para. 11). **The Advisory Committee concurs with the observations made by the oversight bodies with respect to the implementation of Umoja and the need to ensure that the agreed-upon framework for accountability be properly embedded in its design and implementation.**

B. Promoting a culture of accountability

11. In its resolutions 64/259 and 66/257, the General Assembly stressed that accountability is a central pillar of effective and efficient management that required attention and strong commitment at the highest level of the Secretariat. In paragraph 3 of resolution 66/257, the Assembly also stressed the importance of promoting a culture of accountability, results-based management, enterprise risk management and internal controls at all levels in the Secretariat through the continued leadership and commitment of senior managers.

12. In a previous report on the subject of an accountability system in the United Nations Secretariat, the Advisory Committee indicated that an accountability framework could not, in and of itself, create a culture of accountability, and that such a culture required a change in the mindset of the staff, driven by a sustained

commitment at the most senior levels of the Secretariat (A/64/683 and Corr.1, para. 52). The Committee added, in its report on the Secretary-General's first progress report, that the exemplary leadership of senior management was critical in setting the tone and the highest standards for a strong culture of accountability, and that a failure to hold senior managers to account would have a negative impact on setting the standards of accountability throughout the Organization (A/66/738, para. 15).

13. The Advisory Committee notes that the Secretary-General, in his second progress report, agrees that promoting a culture of accountability is an ongoing process that starts with and is continually reinforced by the tone at the top (A/67/714, para. 19). In his report the Secretary-General describes additional measures taken to promote the culture of accountability, including informing newly appointed leaders of their professional responsibilities with respect to ethics and integrity (ibid., para. 21) and the development of the Leadership Dialogues programme to promote the commitment of managers to ethical leadership, build trust and confidence through the active discussion of ethical issues in the workplace and highlight the direct connection between individual action and the reputation of the Organization (ibid., paras. 23 and 24). In addition, the report cites the positive impact of the management evaluation process, whereby managers are required to explain the basis for their decisions as a first step in the system of administration of justice that has been operational since July 2009. The Secretary-General discloses an improvement in the rate of contested administrative decisions upheld by management evaluation reviews since 2009 (ibid., para. 25). The Committee, in its recent report on the administration of justice at the United Nations, also commented positively on the role of the Management Evaluation Unit in this regard (A/67/547, para. 17).

14. **The Advisory Committee considers that the Secretary-General has taken several steps in promoting a culture of accountability. The Committee concurs with the Secretary-General that fostering such a culture goes beyond acknowledging the importance of accountability in a document or posting a declaration of principles on a public website (A/67/714, para. 26). The Committee emphasizes the need for the Secretary-General to further develop the quantity, range and frequency of efforts in this regard, so that a culture of accountability becomes embedded in the core values of the Organization. The Committee looks forward to receiving information on the specific impact of such measures in the next progress report of the Secretary-General.**

C. Delegation of authority

15. The General Assembly, in its last two resolutions on the subject of accountability, requested the Secretary-General to urgently address the continued deficiencies in the current delegation of authority system through the promulgation of well-defined roles and responsibilities of individuals at all levels to whom authority is delegated, systemic reporting mechanisms on monitoring and exercise of delegated authority and actions to be taken in mismanagement or abuse of authority (see resolution 66/257, para. 12, and resolution 64/259, para. 21).

16. In his previous report on progress towards an accountability system, the Secretary-General indicated that in order to devise a coherent and more uniform

system, he had conducted a comprehensive review of the existing system for the delegation of authority to ensure that authority was being delegated: (a) in an aligned format; (b) by those who possess the authority to mandate action; (c) in a transparent manner; and (d) following a consistent approach (A/66/692, para. 14). The General Assembly, based on an observation made by the Advisory Committee (A/66/738, para. 18), considered that the information contained in the Secretary-General's report was insufficient to enable a clear understanding either of the comprehensive review process or of the system of delegation of authority (resolution 66/257, para. 12). The Committee also noted that the Secretary-General's report did not include a time frame for the implementation of the various steps envisaged (A/66/738, para. 18).

17. In his most recent report, the Secretary-General indicates that the review and mapping of delegated authority related to human resources management, financial management, budgeting, procurement and property management will be further revised and adjusted in the context of the new common business models to be used in the implementation of Umoja (the "to-be" model) (A/67/714, para. 27). Otherwise, the report does not provide any of the detail requested above, nor does it outline when this additional work is likely to be completed. **The Advisory Committee is concerned that the Secretary-General has not prioritized efforts to update the system of delegation of authority, taking into consideration the upcoming implementation of Umoja, despite the repeated requests by the General Assembly that he address the deficiencies in the current system as a matter of urgency. The Committee further notes the continued lack of concrete detail in this regard, in particular actions to be taken and an explicit time frame for the completion of this work. As a prerequisite for achieving proper accountability and responsibility, the Committee underlines the importance of clearly articulating which United Nations officials have the delegated authority to take specific decisions and actions and identifying the legal source of authority in each instance. The Committee recommends that all of this work be completed without further delay.**

D. Implementation of the recommendations of oversight bodies

18. In its previous report on this subject, the Advisory Committee welcomed the progress reported by the Secretary-General in monitoring implementation of the recommendations emanating from the oversight bodies (A/66/738, para. 22). As reported in the second progress report of the Secretary-General, approximately 95 per cent of recommendations issued by the Board of Auditors and the Office of Internal Oversight Services were reported as having been implemented or closed within three years of their issuance (A/67/714, para. 32).

19. While acknowledging the improved rate of implementation, the Advisory Committee nevertheless noted in its recent consideration of the report of the Board of Auditors on peacekeeping operations for the period ended 30 June 2011 (A/66/5 (Vol. II) and A/66/693) that many of the deficiencies identified in such operations were of a recurring nature (A/66/738, para. 24). For example, in its forthcoming report on United Nations peacekeeping operations, the Board of Auditors cites budget formulation and management, asset management and procurement and contract management as three sets of issues reflecting persistent weaknesses at the mission level.

20. As far as non-peacekeeping activities are concerned, the Advisory Committee has highlighted the concerns of the Board of Auditors in the development and implementation of major business transformation projects in the Secretariat (A/67/381, paras. 21-27) and has recommended, in this regard, that the audit findings arising from serious problems of this nature be given priority attention (ibid., para. 12). More recently, at the request of the Committee, the Board of Auditors conducted an audit on the handling of information and communications technology affairs in the Secretariat, in which the Board highlighted a number of serious concerns (see A/67/651, sect. III). The Committee's comments on the matter are contained in its related report (A/67/770).

21. In that connection, in paragraph 13 of its resolution 66/232 B the General Assembly requested the Secretary-General to indicate, inter alia, the office holders to be held accountable for the timely implementation of the recommendations of the Board of Auditors.

22. **The Advisory Committee believes that while the Secretary-General should continue to ensure that the implementation of the recommendations emanating from the oversight bodies is prompt and timely, additional efforts should be undertaken to address the root causes of the recurring issues identified by the Board of Auditors and to identify areas of priority for implementation, including the identification of the office holders to be held accountable for such implementation, in full compliance with General Assembly resolution 66/232 B.**

E. Institutional and personal accountability

23. In paragraph 15 of its resolution 66/257, the General Assembly emphasized the importance of establishing and fully implementing real, effective and efficient mechanisms that foster institutional and personal accountability at all levels. In this regard, the report of the Secretary-General indicates that senior managers' compacts are a key mechanism through which the mandates of the Member States and the annual priorities of the Secretary-General are communicated throughout the Organization (A/67/714, para. 34). Responding to the concern of the Assembly, expressed in paragraph 16 of its resolution 66/257, that there was little evidence that the compacts have had any real impact on enhancing accountability, the Secretary-General indicates in his report that the 2013 compacts have been strengthened and now clarify what is required of each senior manager in terms of the implementation of key transformational reform initiatives such as Umoja and the International Public Sector Accounting Standards (IPSAS). The report also indicates that the level of satisfactory performance on the standard managerial indicators in the compacts has improved, from 39 per cent in 2008 to 63 per cent in 2011, and that the Management Performance Board provides detailed feedback to each senior manager, requiring, where necessary, action plans for improving performance or periodic updates on weak areas of performance (A/67/714, annex, paras. 2 and 3).

24. **The Advisory Committee welcomes the improvements aimed at making the senior managers' compacts a more powerful instrument of accountability. It stresses that while there is one uniform set of accountability principles that apply to all United Nations staff, senior managers have a special responsibility to set the appropriate tone and to model exemplary conduct for the staff in their respective areas. The Committee looks forward to receiving further detail**

concerning the monitoring, oversight and corrective actions taken by the Management Performance Board and requests that this be included in future progress reports of the Secretary-General on the accountability system in the Secretariat.

25. Upon enquiry, the Advisory Committee was informed that during the reporting period, 59 staff had been held responsible, through the imposition of disciplinary and administrative measures, for established misconduct or for falling below the standards of conduct expected from international civil servants. Nine of the staff members were at the level of P-4 and above. **The Committee recalls that the standards of conduct for the international civil service, issued by the International Civil Service Commission and welcomed by the General Assembly in its resolution 56/244, are applicable to all staff, including senior managers.**

F. Reform of the performance appraisal system

26. In its recent report on the issue of human resources management, the Advisory Committee set out its observations on measures taken and envisaged to strengthen the performance appraisal system at the United Nations (A/67/545, paras. 18-25). In that regard, the Committee recommended that the General Assembly urge the Secretary-General to continue his efforts to develop and implement a rewards and recognition framework, while expressing its concern about the shortcomings identified in the current system of sanctions for underperformance, which may have an adverse effect on productivity and undermine the Secretariat's ability to implement the mandates entrusted to it by the Assembly (ibid., paras. 23 and 24). The Committee has also noted, in its previous report on an accountability system, that the Secretary-General's policy for identifying and addressing performance shortcomings focused primarily on training and guidance and that a more robust system of sanctions to address the underperformance of staff was desirable (A/66/738, para. 39).

27. In that connection, the Secretary-General's report contains details on the global distribution of ePAS ratings, indicating that only 1 per cent of Secretariat staff either do not meet or partially meet performance expectations for the 2011-2012 performance cycle. This is consistent with the distributions of ratings across the Secretariat since 2003 (see A/67/714, annex, para. 4). The Administration has acknowledged that the issue of underperformance needed to be seriously reconsidered at the United Nations (A/67/545, para. 22). **The Advisory Committee believes that an appraisal system that rates such a small percentage of its staff as underperforming or requiring improvement lacks credibility. Successfully addressing this fundamental weakness is, in the view of the Committee, a prerequisite for putting a viable system of rewards and sanctions in place.**

28. Upon enquiry, the Advisory Committee was informed that, since 2007, salary increments had been withheld for poor staff performance in 10 cases. For staff receiving a rating of less than satisfactory, the Secretary-General indicates that a performance improvement plan should be agreed between the staff member and his or her supervisor. The Committee was also informed that those plans are not reported to or monitored centrally by the Office of Human Resources Management, nor are cases of mismanagement or minor infractions of rules and regulations.

29. The Secretary-General indicates in his report that a Staff-Management Committee working group on performance management and development is currently considering ways in which the Organization's performance management policies, practices and processes can be improved (A/67/714, para. 42). The working group is focusing on three specific issues, namely, the role of senior management teams, dealing with underperformance and rewards and recognition. The working group is expected to submit concrete recommendations to the annual meeting of the Staff-Management Committee in 2013 (ibid., paras. 43 and 44). **In this regard, the Advisory Committee stresses that a viable system of rewards and sanctions is essential to the creation of a culture of accountability and responsibility. However, as pointed out above, such a system depends on a properly functioning performance appraisal system. The Committee awaits the proposals for a revised rewards and recognition framework along with those for a more robust system of sanctions to address underperformance.**

G. Holding staff accountable for mismanagement and improper decisions

30. In response to the request of the General Assembly in paragraph 19 of its resolution 66/257, the Secretary-General indicates in his report that an analysis of the jurisprudence emanating from the Administrative and Dispute Tribunals relating to disciplinary cases is under way and that the Secretariat is considering how it can strengthen its handling of such cases (A/67/714, para. 45). The report also includes information on the number of misconduct cases, by category, over the last 10 years and the types of disciplinary action taken (ibid., annex, table 1 and figure I). In addition, the report notes the recent approval by the General Assembly, in its resolution 67/240, of a change to the regulations of the United Nations Joint Staff Pension Fund to allow the Fund to recover amounts from a retiree's benefit in cases where such amounts have been embezzled from the Organization (ibid., para. 48). **The Advisory Committee looks forward to receiving the results of the analysis of jurisprudence of the Administrative and Dispute Tribunals and its impact on improving staff management and accountability in the Secretary-General's next progress report. The Committee also encourages the Secretary-General to provide additional detail in his future reports on any financial recoveries made from retiree benefits.**

H. Enterprise risk management and internal control framework

31. In his previous progress report on the accountability system, the Secretary-General outlined his proposals for an enterprise risk management and internal control framework (A/66/692, paras. 46-66). In its related report, the Advisory Committee welcomed the progress made towards the development of the enterprise risk management framework (A/66/738, para. 44). However, at the same time, the Committee pointed out that there was a need to distinguish clearly between the respective roles and responsibilities of the governing bodies and management (ibid., para. 47). The General Assembly subsequently endorsed that observation in its resolution 66/257, in which it requested the Secretary-General to review his enterprise risk management policy, focusing on the role and responsibilities of the Secretariat in the management of the risks of its operations and expressed its concern over the lack of detailed analysis by the Secretary-General with regard to the key risk areas of the United Nations (resolution 66/257, paras. 23 and 24).

32. The Secretary-General's report indicates that the Secretariat will undertake an assessment to identify the top strategic risks for the Organization and related managerial responses (A/67/714, para. 54). According to the Secretary-General, the assessment will be the starting point for gradually embedding the enterprise risk management system across the Organization and it will also provide the basis for the definition of a risk and internal control framework, which will outline the internal control system that will govern the functioning of the Organization and provide guidance to managers at all levels (ibid., paras. 55 and 59). The Management Committee will continue to review progress in the implementation of the enterprise risk management and internal control framework on a quarterly basis (ibid., para. 54). The Advisory Committee was informed that the results of the above-mentioned assessment will provide the basis for the development of a risk and internal control framework to be completed by September 2014. **The Committee encourages the Secretary-General to expedite its work in this regard and to ensure that the results of the risk assessment are included in his next progress report on the accountability system.**

I. Implementation of results-based management framework

33. In various reports and resolutions dating back several years, the Advisory Committee and the General Assembly have repeatedly expressed concern over the Secretariat's approach to the implementation of results-based budgeting, which was endorsed by the Assembly in its resolution 55/231, and of results-based management, for which a framework was endorsed by the Assembly in its resolution 60/257.[1] Most recently, the Committee, in its review of the reports of the Board of Auditors on financial reports and audited financial statements, made a number of additional comments concerning the shortcomings in the Secretariat's implementation of results-based-budgeting/management framework (A/67/381, paras. 37-39).

34. In a previous report on the accountability system, the Advisory Committee indicated that it supported the suggestion of the Joint Inspection Unit that a first and crucial step for implementation of results-based management was the development and endorsement of a clear conceptual framework (A/64/683, and Corr.1, para. 43). According to the Joint Inspection Unit, the Organization should thereby seek to: (a) promote a common understanding of results-based management; (b) provide clear definitions of results-based management concepts and techniques; (c) harmonize results-based tools and terminology within the Organization, based on the work already done in that area; (d) adapt results-based management to the business and operations of the Organization at all levels; (e) emphasize the implications and requirements of such an adaptation at all levels; and (f) provide a basis for a time-bound coherent strategy for implementing results-based management.

35. Subsequently, the General Assembly, in paragraph 23 of its resolution 64/259, requested the Secretary-General to take appropriate measures to accelerate the implementation of results-based management, taking into account the above elements. At its sixty-sixth session, the Assembly regretted that the Secretary-General had not addressed all the areas identified by the Assembly in resolution

[1] Results-based management is defined by the Secretariat as "a broad management approach that uses information about results for strategic planning, human resources and budgetary decision-making, performance measurement and learning (A/67/714, para. 67).

64/259, notably results-based management and performance reporting (resolution 66/257, para. 27). The Assembly reiterated its request that the Secretary-General take appropriate measures to accelerate the implementation of results-based management and to include in his next report concrete measures on how the Organization would shift the focus of its accountability from the delivery of outputs to the delivery of results (ibid., para. 29).

36. In response to those concerns, in his most recent progress report, the Secretary-General outlines an approach meant to ensure that the processes, outputs and services of the Organization are aimed at achieving results (A/67/714, para. 68). A proposed conceptual framework for results-based management is summarized in figure II of the report. Results-based management process owners for planning and budgeting, monitoring and reporting, evaluation and feedback and human resources management and institutional objectives are identified in figure III. The Secretary-General indicates that the proposed conceptual framework will also provide a firm basis for the design blueprint and baseline configuration needed for Umoja Extension 2 (2015-2017) (A/67/714, para. 101). The Secretary-General stresses, therefore, the importance of securing the endorsement of Member States for the proposed conceptual framework (ibid., para. 101).

37. In response to a specific request of the General Assembly, in paragraph 25 of its resolution 64/259, the Secretary-General, in his report, designates the Under-Secretary-General for Management as the senior official responsible for implementation of results-based management (A/67/714, para. 74 (a)). The Secretary-General adds that this designation draws on lessons learned from the experience in the design and ongoing implementation of Umoja. The report indicates that the link between human resources management and institutional objectives will be established through senior managers' compacts and the performance management system for staff at all levels below that of Assistant Secretary-General (ibid., para. 97). The Management Performance Board, as the responsible body for overseeing the performance of senior managers, will therefore support the Under-Secretary-General for Management in strengthening the link between personal and institutional performance. **The Advisory Committee notes the designation of the Under-Secretary-General for Management as the senior official responsible for implementation of results-based management.**

38. **While the Advisory Committee is not in a position, at this stage, to recommend endorsement of the conceptual framework to the General Assembly, it notes the progress made thus far on the development of the framework. It is not clear to the Committee how, in practice, the conceptual framework, in its current form, will improve accountability and organizational performance in concrete terms. The Committee believes that additional development work is needed, but does not see the value of reconvening the Results-based Management Task Force.**

J. Strengthening accountability in the field missions

39. The Secretary-General's report refers to specific developments aimed at strengthening accountability in field missions, namely efforts to improve the effectiveness of command and control arrangements in peacekeeping missions and the implementation of the integrated conduct and discipline framework (A/67/714, paras. 104-108). The Advisory Committee takes note of these efforts and will comment on them further in the context of the forthcoming review of peacekeeping

operations. The Committee also notes the persistence of certain weaknesses identified by the Board of Auditors in the management of peacekeeping operations (see para. 19 above).

K. Concrete measures to prevent potential conflicts of interest

40. The Secretary-General indicates his intention to review the regulatory framework for the financial disclosure programme in order to make it more risk sensitive (A/67/714, para. 109). As shown in the annex to his report, the programme's coverage has grown from an original 1,704 participants in 2006, when the programme was first introduced, to 4,600 in 2012 (ibid., annex, para. 8). The report also reveals a decrease in the number of detected conflict cases dealing with financial assets, with only 14 cases arising in 2011 (ibid., para. 9).

41. In the context of the Advisory Committee's recent review of the activities of the Ethics Office, which oversees the implementation of the financial disclosure programme, the Committee was informed that particular attention was being paid to the risks associated with functions carried out by relatively low-level Professional staff, particularly in peacekeeping operations, with a view to determining whether it would be advisable to include them in the programme (A/67/545, para. 167). **The Advisory Committee supports efforts to better align the financial disclosure programme with actual risk exposures and recalls its observation that any expansion of the filing population could have financial implications. The Secretary-General should therefore report on the outcome of this review in his next report on the activities of the Ethics Office.**

IV. Conclusion

42. **The Advisory Committee is of the view that there are different kinds of accountability within the United Nations Secretariat, including accountability on the part of all staff and their direct supervisors for completion of specific work deliverables and that of the Secretariat's senior management for the effective and efficient delivery of legislative mandates. A purposeful examination of accountability issues and the quest for greater precision and impact requires that a clear distinction be made in terms of who is responsible for what and those factors that are and are not within the direct control of a given individual or entity.**

43. **In the paragraphs above, the Advisory Committee has expressed its views and made a number of recommendations with regard to the second progress report of the Secretary-General on the accountability system in the United Nations Secretariat. While the Committee notes positive developments in some areas, it believes that more work remains to be done, particularly in terms of identifying specific, practical steps to improve accountability and to create meaningful impact on the capacity of the Secretariat to deliver its work effectively and efficiently.**